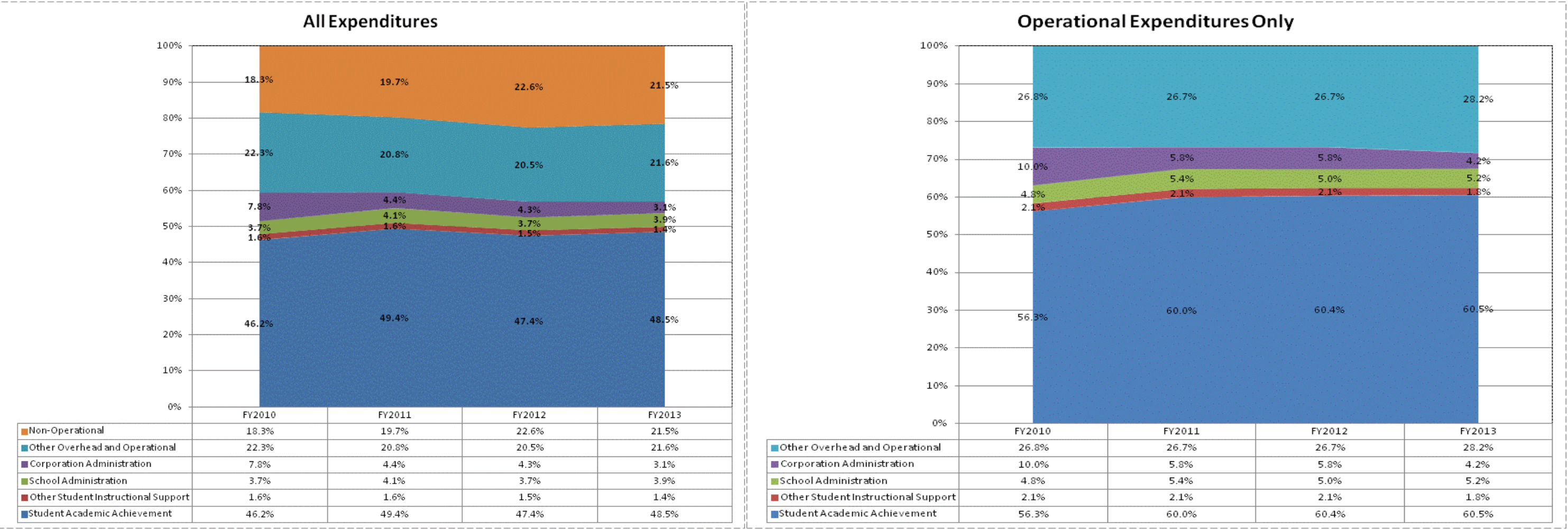


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Porter Township School Corp (6520)

Porter Township School Corp (6520)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$6,552,339	44.6%	\$7,284,317	42.5%	\$7,255,461	47.4%	\$7,200,457	48.5%
Student Instructional Support	\$1,020,146	6.9%	\$956,232	5.6%	\$793,492	5.2%	\$779,949	5.3%
Overhead and Operational	\$3,453,790	23.5%	\$4,411,374	25.7%	\$3,801,404	24.8%	\$3,667,527	24.7%
Nonoperational	\$3,656,215	24.9%	\$4,492,968	26.2%	\$3,452,046	22.6%	\$3,188,712	21.5%
Grand Total	\$14,682,490		\$17,144,891		\$15,302,404		\$14,836,645	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	51.6%	48.1%	52.6%	53.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Porter Township School Corp (6520)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$155,285	\$210,318	\$252,130	N/A	62%	20%
11100 Regular Programs; Elementary	\$1,708,949	\$2,427,162	\$2,281,515	\$2,126,570	24%	-12%	-7%
11200 Regular Programs; Middle/Junior High	\$914,457	\$1,363,207	\$1,274,349	\$1,215,055	33%	-11%	-5%
11300 Regular Programs; High School	\$1,211,389	\$1,893,824	\$1,835,271	\$1,971,698	63%	4%	7%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$45,158	\$7,623	\$7,242	N/A	-84%	-5%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$17,320	\$4,258	\$0	N/A	-100%	-100%
11450 Vocational Education; Consumer and Homemaking	\$49,066	\$0	\$0	\$0	-100%	N/A	N/A
11460 Vocational Education; Occupational Home Economics	\$0	\$57,690	\$73,705	\$104,770	N/A	82%	42%
12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$52,729	\$10,995	N/A	N/A	-79%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$35,174	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$0	\$0	\$4,150	\$0	N/A	N/A	-100%
12810 Special Education Preschool	\$31,372	\$42,625	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$3,040	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$3,232	\$5,600	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$5,133	\$5,493	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$7,937	\$17,225	\$3,099	\$0	-100%	-100%	-100%
16100 Remediation Testing	\$37,950	\$144	\$0	\$4,000	-89%	> 500%	N/A
16200 Preventive Remediation	\$27,108	\$17,489	\$2,176	\$3,875	-86%	-78%	78%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$102,806	\$127,018	\$125,816	\$148,775	45%	17%	18%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$269,303	\$366,985	\$502,980	\$588,215	118%	60%	17%
22110 Improvement of Instruction; Service Area Direction	\$3,131	\$3,630	\$2,885	\$0	-100%	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,516	\$95,406	\$741	\$0	-100%	-100%	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$25,319	\$36,375	\$1,511	\$36,833	45%	1%	> 500%
22220 Library/Media Services; School Library	\$183,839	\$162,107	\$73,895	\$89,426	-51%	-45%	21%
22230 Library/Media Services; Audiovisual	\$2,810	\$1,592	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$219,520	\$99,044	\$282,846	\$310,671	42%	214%	10%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$93,229	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$50,251	\$100,278	\$257,788	\$253,092	404%	152%	-2%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$4,419	N/A	N/A	N/A
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$193,767	\$1,179	\$2,607	\$1,313	-99%	11%	-50%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$114,078	\$255,198	\$71,377	N/A	-37%	-72%
26497 2007 Account Code - Teachers Retirement Fund	\$263,844	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,323,737	\$7,284,317	\$7,255,461	\$7,200,457	35%	-1%	-1%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$154,355	\$181,577	\$144,749	\$139,951	-9%	-23%	-3%
21340 Health Services; Nurse Services	\$78,999	\$81,757	\$85,615	\$63,811	-19%	-22%	-25%
24100 Office of The Principal	\$562,085	\$684,257	\$559,655	\$572,063	2%	-16%	2%
24900 Other Support Services, School Administration	\$0	\$8,640	\$3,474	\$4,124	N/A	-52%	19%
Student Instructional Support Total	\$795,438	\$956,232	\$793,492	\$779,949	-2%	-18%	-2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$18,442	\$19,949	\$8,059	-19%	-56%	-60%
23150 Board of Education; Legal Services	\$28,070	\$67,113	\$47,761	\$33,336	19%	-50%	-30%
23160 Board of Education; Promotion Expenses	\$3,077	\$1,443	\$493	\$180	-94%	-88%	-64%
23190 Board of Education; Other Governing Body Services	\$17,927	\$19,803	\$8,310	\$7,265	-59%	-63%	-13%
23210 Executive Administration; Office of The Superintendent	\$149,776	\$776,297	\$439,270	\$274,730	83%	-65%	-37%
23220 Executive Administration; Community Relations	\$9,637	\$15,649	\$9,918	\$5,533	-43%	-65%	-44%
23290 Executive Administration; Other Executive Administration Services	\$2,600	\$643	\$3,018	\$13,477	418%	> 500%	346%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Porter Township School Corp (6520)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25110 Fiscal Services; Office of The Business Manager	\$112,422	\$126,789	\$115,804	\$113,894	1%	-10%	-2%
25191 Other Fiscal Services; Refund of Revenue	\$1,197	\$5	\$10,028	\$290	-76%	> 500%	-97%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$326	\$605	\$623	N/A	91%	3%
25199 Other Fiscal Services; Other	\$0	\$3,953	\$1,170	\$868	N/A	-78%	-26%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$4,051	N/A	N/A	N/A
25910 Judgments	\$0	\$0	\$0	\$2,500	N/A	N/A	N/A
25920 Ditch Assessments	\$946	\$0	\$946	\$950	0%	N/A	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$33,495	\$42,165	\$43,583	\$25,807	-23%	-39%	-41%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,095,414	\$1,358,788	\$1,038,846	\$1,165,015	6%	-14%	12%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,052	\$5,204	\$0	\$0	-100%	-100%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$226,330	\$220,927	\$42,214	\$37,372	-83%	-83%	-11%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,050	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$5,950	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,547	\$1,574	\$15,082	\$13,023	411%	> 500%	-14%
26700 Operation and Maintenance of Plant Services; Insurance	\$90,083	\$127,838	\$130,000	\$156,604	74%	23%	20%
27010 Student Transportation; Service Area Direction	\$119,707	\$121,377	\$94,305	\$106,831	-11%	-12%	13%
27100 Student Transportation; Vehicle Operation	\$67,774	\$56,928	\$47,548	\$47,591	-30%	-16%	0%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$18,313	\$16,498	N/A	N/A	-10%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$89,905	\$47,592	\$85,325	\$83,414	-7%	75%	-2%
27400 Student Transportation; Purchase of School Buses	\$100,359	\$0	\$81,023	\$0	-100%	N/A	-100%
27500 Student Transportation; Insurance on Buses	\$23,126	\$12,619	\$14,991	\$15,209	-34%	21%	1%
27700 Student Transportation; Contracted Transportation Services	\$475,394	\$828,655	\$874,080	\$870,205	83%	5%	0%
27900 Student Transportation; Other Student Transportation Services	\$0	\$15,411	\$8,787	\$12,040	N/A	-22%	37%
31100 Food Services Operations; Service Area Direction	\$28,634	\$36,634	\$34,920	\$42,241	48%	15%	21%
31200 Food Services Operations; Food Preparation and Dispensing	\$425,437	\$194,666	\$192,998	\$216,157	-49%	11%	12%
31400 Food Services Operations; Food Purchases	\$0	\$283,634	\$285,268	\$292,566	N/A	3%	3%
31900 Other Food Services	\$10,550	\$26,900	\$136,849	\$101,202	> 500%	276%	-26%
Overhead and Operational Total	\$3,141,458	\$4,411,374	\$3,801,404	\$3,667,527	17%	-17%	-4%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$474	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$12,000	\$7,323	\$4,873	\$3,219	-73%	-56%	-34%
33400 Athletic Coaches	\$199,252	\$201,617	\$143,512	\$142,930	-28%	-29%	0%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$190,410	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$991	\$468,838	\$28,915	\$36,599	> 500%	-92%	27%
45100 Building Acquisition, Construction and Improvements	\$351,365	\$612,678	\$151,832	\$98,137	-72%	-84%	-35%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$21,784	\$53,463	\$20,167	\$2,499	-89%	-95%	-88%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$390,161	\$400,853	\$375,935	\$283,872	-27%	-29%	-24%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$48,360	\$86,418	\$24,746	\$41,643	-14%	-52%	68%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$41,847	\$43,279	\$47,157	\$84,262	101%	95%	79%
51100 Debt Services; Principal on Debt; Bonds	\$131,500	\$155,000	\$170,000	\$185,000	41%	19%	9%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$5,850	\$0	\$0	\$29,122	398%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$128,878	\$109,941	\$86,644	\$78,113	-39%	-29%	-10%
52200 Debt Services; Interest on Debt; Temporary Loans	\$28,472	\$55,294	\$13,636	\$14,288	-50%	-74%	5%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,524,466	\$1,622,640	\$1,400,000	\$1,600,000	5%	-1%	14%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$198,615	\$317,819	N/A	N/A	60%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$17,734	\$0	\$0	\$0	-100%	N/A	N/A
54100 Veterans' Memorial Fund; Principal	\$97,281	\$56,966	\$80,807	\$26,936	-72%	-53%	-67%
54150 Veterans' Memorial Fund; Interest	\$0	\$0	\$10,084	\$3,182	N/A	N/A	-68%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Porter Township School Corp (6520)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
54200 Common School Fund; Principal	\$591,576	\$419,879	\$523,258	\$172,208	-71%	-59%	-67%
54250 Common School Fund; Interest	\$0	\$0	\$158,733	\$51,454	N/A	N/A	-68%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$4,869	\$8,885	\$11,681	N/A	140%	31%
60700 Nonprogramed Charges; Scholarships	\$4,000	\$3,500	\$4,246	\$5,750	44%	64%	35%
Nonoperational Total	\$3,595,991	\$4,492,968	\$3,452,046	\$3,188,712	-11%	-29%	-8%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$457,966	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$65,731	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,115,225	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$107	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$186,837	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,825,865	\$0	\$0	\$0	N/A	N/A	N/A